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AFT-3831

San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

July – September
2000

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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

WEDNESDAY, JULY 5, 2000
9:30 a.m.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Deliberation on the following applications before the Assessment Appeals Board; property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market

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92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

July 06, 2000 To July 06, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

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APPLICATION 1998-0541
APPLICANT: 100 SPEAR STREET OWNERS CORP.
PARCEL NO.: 3717 001
PARCEL ADDRESS: 0000 0100 SPEAR ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $61,002,035.00 APPLICANT'S OPINION: $40,000,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DATE POSTED
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Assessment Appeals Board

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 6, 2000 at 9:42 a.m.

Present: Peter Fatooh and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-0541	100 Spear Street Owners	Stipulation Approved

There being no further business, the Board, at the hour of 9:48 a.m. recessed to reconvene Tuesday, July 11, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 16, 2001

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

July 10, 2000 To July 10, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1995-0769
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL NO.: 1995019190
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $5,481,590.00 APPLICANT'S OPINION: $1,500,100.00
TAXABLE YEAR: 1995
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1996-1482
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL NO.: 1996014402
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $5,234,896.00 APPLICANT'S OPINION: $1,401,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 1997-1974
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL NO.: 1997014737
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $5,259,948.00 APPLICANT'S OPINION: $1,600,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-0846
APPLICANT: THELEN MARRIN JOHNSON & BRIDGES
PARCEL NO.: 1998201753
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $5,157,462.00 APPLICANT'S OPINION: $1,430,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-1008
APPLICANT: SPEAKEASY ALES & LAGERS, INC
PARCEL NO.: 1999900543
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $229,794.00 APPLICANT'S OPINION: $25,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1009
APPLICANT: SPEAKEASY ALES & LAGERS, INC
PARCEL NO.: 199990280
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $317,012.00 APPLICANT'S OPINION: $31,500.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1013
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999990295
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $1,147,533.00 APPLICANT'S OPINION: $517,657.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-1014
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999900567
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $1,255,078.00 APPLICANT'S OPINION: $543,701.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION 1999-1015
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 199999568
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $1,212,359.00 APPLICANT'S OPINION: $622,077.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION 1999-1016
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999900568
PARCEL ADDRESS: ,
TOPIC: Personal Property/Fixtures
CURRENT ASSESSMENT: $1,066,055.00 APPLICANT'S OPINION: $343,230.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, July 10, 2000 at 9:35a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0769	Thelen, Marrin, Johnson & Bridges	A.V. Lowered (Assessor)
96-1482	Thelen, Marrin, Johnson & Bridges	A.V. Lowered (Assessor)
97-1974	Thelen, Marrin, Johnson & Bridges	A.V. Lowered (Assessor)
98-0846	Thelen, Marrin, Johnson & Bridges	A.V. Lowered (Assessor)
99-1008	Speakeasy Ales & Lagers, Inc.	Denied
99-1009	Speakeasy Ales & Lagers, Inc.	Denied
98-0963	Tosco Corporation	Stipulation (Approved)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-1013	Baker & McKenzie	Postponed
99-1014	Baker & McKenzie	Postponed
99-1015	Baker & McKenzie	Postponed
99-1016	Baker & McKenzie	Postponed

There being no further business, the Board, at the hour of 10:05 a.m, recessed to reconvene Monday, July 24, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on July 24, 2000

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, July 11, 2000 at 9:30 a.m.

Present: Peter Fatooh, Ron Chun, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
1999-0970	Chun-Chieh Yu	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
1999-0427	Northwestern Mutual Life	Withdrawn
1999-0464	Ted Varlow	Withdrawn
1999-0973	Robert Imhoff	Denied/No show

There being no further business, the Board, at the hour of 10:42 a.m., recessed to reconvene Thursday, July 13, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

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Approved by Board on Monday, November 27, 2000.

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ASSESSMENT APPEALS BOARD
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Agenda / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 11, 2000 To July 11, 2000
1:30 PM

1) Public comment (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0427
APPLICANT: NORTHWESTERN NUUTUAL LIFE INSURANCE COMPANY
PARCEL NO.: 3781 003
PARCEL ADDRESS: 555 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $22,217,409.00 APPLICANT'S OPINION: $18,750,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0464
APPLICANT: VARLOW, TED
PARCEL NO.: 0666 004
PARCEL ADDRESS: 1415 VAN NESS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,556,174.00 APPLICANT'S OPINION: $1,348,340.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0970
APPLICANT: YU, CHUN-CHIEH
PARCEL NO.: 3703 057
PARCEL ADDRESS: 1029 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,945,254.00 APPLICANT'S OPINION: $721,200.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0973
APPLICANT: IMHOFF, ROBERT
PARCEL NO.: 0322 012
PARCEL ADDRESS: 641 OFARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,033,114.00 APPLICANT'S OPINION: $2,833,114.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 12, 2000 To July 12, 2000
1:30 PM

1) Public comment (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0435
APPLICANT: ELLIS STREET APT.ASSOC. INC
PARCEL NO.: 0321 016
PARCEL ADDRESS: 650 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,587,880.00 APPLICANT'S OPINION: $1,200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0533
APPLICANT: SLT REALTY LTD PTN
PARCEL NO.: 3722 081
PARCEL ADDRESS: 187 - 195 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $57,889,294.00 APPLICANT'S OPINION: $35,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0665
APPLICANT: CHANEL
PARCEL NO.: 0309 009
PARCEL ADDRESS: 156 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $14,684,308.00 APPLICANT'S OPINION: $1,400,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 13, 2000 To July 13, 2000
9:30 AM (ALL DAY)

1) Public comment (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0203
APPLICANT: PICKET, MONA
PARCEL NO.: 0125 043
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: $454,784.00 APPLICANT'S OPINION: $370,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0457
APPLICANT: SAN, INC.
PARCEL NO.: 1999901712
PARCEL ADDRESS:
TOPIC: Others
CURRENT ASSESSMENT: $231,964.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1999
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0739
APPLICANT: CANELLAKIS, CHARLES
PARCEL NO.: 3764 063
PARCEL ADDRESS: 525 HARRISON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,877,790.00 APPLICANT'S OPINION: $1,280,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0784
APPLICANT: SINBAD'S PIER II,INC.
PARCEL NO.: 1999201998
PARCEL ADDRESS: PIER 2
TOPIC:
CURRENT ASSESSMENT: $216,030.00 APPLICANT'S OPINION: $60,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0785
APPLICANT: SINBAD'S PIER II,INC.
PARCEL NO.: 1999701844
PARCEL ADDRESS: PIER 2 L-10432 ,
TOPIC:
CURRENT ASSESSMENT: $811,786.00 APPLICANT'S OPINION: $260,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0984
APPLICANT: LYONS, WARREN
PARCEL NO.: 0688 187
PARCEL ADDRESS: 1450 POST ST, #1102
TOPIC: Others
CURRENT ASSESSMENT: $187,498.00 APPLICANT'S OPINION: $150,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-0991
APPLICANT: THE TAILORED MAN,INC.
PARCEL NO.: 1995300091
PARCEL ADDRESS:
TOPIC: Base Year Incorrect
CURRENT ASSESSMENT: $760,000.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-0994
APPLICANT: THE TAILORED MAN,INC.
PARCEL NO.: 1999997041
PARCEL ADDRESS:
TOPIC: Base Year Incorrect
CURRENT ASSESSMENT: $768,436.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION 1999-0995
APPLICANT: THE TAILORED MAN,INC.
PARCEL NO.: 1999997042
PARCEL ADDRESS:
TOPIC: Others
CURRENT ASSESSMENT: $783,804.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION 1999-0996
APPLICANT: THE TAILORED MAN,INC.
PARCEL NO.: 1999997043
PARCEL ADDRESS: 360 SUTTER/SUTTER-STOCKTON GR ,
TOPIC: Others
CURRENT ASSESSMENT: $799,480.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION 1999-0997
APPLICANT: THE TAILORED MAN,INC.
PARCEL NO.: 1999700384
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: $814,294.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 13, 2000 To July 13, 2000
1:30 PM

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0260
APPLICANT: 211 SUTTER STREET; L.P.
PARCEL NO.: 0293 001
PARCEL ADDRESS: 211 SUTTER ST
TOPIC:
CURRENT ASSESSMENT: $7,253,000.00 APPLICANT'S OPINION: $2,100,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0282
APPLICANT: YEE, JAYNE
PARCEL NO.: 0189 012
PARCEL ADDRESS: 1420 JONES ST
TOPIC: Others
CURRENT ASSESSMENT: $1,252,702.00 APPLICANT'S OPINION: $1,052,608.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0294
APPLICANT: NATANSON, ALAN
PARCEL NO.: 0861 028
PARCEL ADDRESS: 655 - 659 HAIGHT ST
TOPIC:
CURRENT ASSESSMENT: $586,097.00 APPLICANT'S OPINION: $422,258.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0301
APPLICANT: DELAMETER, MARGERET
PARCEL NO.: 0324 006
PARCEL ADDRESS: 344 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,316,783.00 APPLICANT'S OPINION: $745,770.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco CA., 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Friday, July 21, 2000
9:30 A.M

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1) Public Comment

2) Deliberation on Application number 98-1060 / Jack & Susie Choi
   779 22nd Avenue — Block 1665, Lot 020
   Roll Year - 1998/1999 — Current Assessed Value - $300,900

3) Discussion on the request from Taxpayer to re-open case that had been previously withdrawn. Application number 99-0081 / Daniel S. Plock
   1418 47th Avenue — Block 1807, Lot 033
   Roll Year - 1998/1999 — Current Assessed Value - $400,000

4) Adjournment

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ASSESSMENT APPEALS BOARD
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Agenda / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 24, 2000 To July 24, 2000
9:30 AM (ALL DAY)

1) Public comment (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-1491
APPLICANT: SHEPPARD, MULLIN, RICHTER & HAMPTON
PARCEL NO.: 1997015781
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,069,310.00 APPLICANT'S OPINION: $531,700.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0755
APPLICANT: SHEPPARD MULLIN RICHTER & HAMPTON LLP
PARCEL NO.: 1998203118
PARCEL ADDRESS:
TOPIC: Calamity
CURRENT ASSESSMENT: $2,029,498.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0346
APPLICANT: MAKAR, ROSAMOND
PARCEL NO.: 0690 135
PARCEL ADDRESS: 1 DANIEL BURNHAM CT, #616
TOPIC: Calamity
CURRENT ASSESSMENT: $202,619.00 APPLICANT'S OPINION: $187,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0455
APPLICANT: DOSKOW, JONANTHAN
PARCEL NO.: 1726 01A
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: $408,457.00 APPLICANT'S OPINION: $316,130.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0502
APPLICANT: SHEPPARD, MULLIN,RICHTER & HAMPTON, LLP
PARCEL NO.: 1999207867
PARCEL ADDRESS: 4 EMBARCADERO CENTER , #1700
TOPIC: Calamity
CURRENT ASSESSMENT: $2,417,228.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1004
APPLICANT: VALACAL COMPANY
PARCEL NO.: 3960 001
PARCEL ADDRESS: 2222 17TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: $5,061,341.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1006
APPLICANT: JOHNSON, SHELIA
PARCEL NO.: 6915 017
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: $250,000.00 APPLICANT'S OPINION: $86,942.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-1043
APPLICANT: SPEEDWAY COPY SYSTMES, INC
PARCEL NO.: 2000900117
PARCEL ADDRESS:
TOPIC: Classification
CURRENT ASSESSMENT: $686,520.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION 1999-1044
APPLICANT: SPEEDWAY COPY SYSTMES, INC
PARCEL NO.: 2000900114
PARCEL ADDRESS:
TOPIC: Classification
CURRENT ASSESSMENT: $0.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

2

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 24, 2000 To July 24, 2000
1:30 PM

1) Public comment (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0104
APPLICANT: NOLL, WENDY
PARCEL NO.: 2063 023
PARCEL ADDRESS: 1926 ORTEGA ST,
TOPIC: Change in Ownership
CURRENT ASSESSMENT: $360,000.00 APPLICANT'S OPINION: $260,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0222
APPLICANT: KUNG, PETER
PARCEL NO.: 1625 004
PARCEL ADDRESS: 0615 19TH AV,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $492,828.00 APPLICANT'S OPINION: $415,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0515
APPLICANT: CHANG, HWANING &KAM
PARCEL NO.: 6985 069
PARCEL ADDRESS: 362 FAXON AV, 0027
TOPIC: Decline in Value
CURRENT ASSESSMENT: $218,000.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0522
APPLICANT: LU, WINSTON&MAE
PARCEL NO.: 6985 059
PARCEL ADDRESS: 370 FAXON AV, 0017
TOPIC: Decline in Value
CURRENT ASSESSMENT: $218,000.00 APPLICANT'S OPINION: $193,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0526
APPLICANT: LU, WILSON WJ
PARCEL NO.: 6985 068
PARCEL ADDRESS: 364 FAXON AV, 0026
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,248,500.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0988
APPLICANT: TSENG, JUNE
PARCEL NO.: 1435 013B
PARCEL ADDRESS: 3900 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,999,121.00 APPLICANT'S OPINION: $1,650,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, July 24, 2000 at 9:35am

Present: Lawrence Lee, John McGary and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1491	Sheppard, Mullin, Richter & H	Postponed
98-0755	Sheppard, Mullin, Richter & H	Postponed
99-0502	Sheppard, Mullin, Richter & H	Postponed
99-0346	Rosamond Makar	Denied (no change)
99-0455	Jonanthan Doskow	A.V. Lowered (Assessor)
99-1043	Speedway Copy Systems, Inc.	Submitted
99-1044	Speedway Copy Systems, Inc.	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-1004	Valacal Company	Withdrawn
99-1006	Shelia Johnson	Withdrawn

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Lawrence Lee, John McGary and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
99-0515	Hwaning & Kam Chang	Submitted
99-0522	Winston & Mae Lu	Submitted
99-0526	Wilson WJ Lu	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-0104	Wendy Noll	Postponed
99-0222	Peter Kung	Denied (no show)
99-0988	June Tseng	Withdrawn

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, August 7, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board on Monday, August 7, 2000

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

August 01, 2000 To August 01, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0372
APPLICANT: GANNETT COMPANY C/O OUTDOOR SYSTEMS, INC.
PARCEL NO.: 1999701582
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,533,474.00 APPLICANT'S OPINION: $2,040,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0509
APPLICANT: PICK YOUR PART AUTOWRECKING
PARCEL NO.: 1999700080
PARCEL ADDRESS: 00000000 00000000 415-7TH ST & HALL OF JUST OFFC ,
TOPIC:
CURRENT ASSESSMENT: $946,214.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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Agenda* / Notice of Assessment Appeals Board

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August 01, 2000 To August 01, 2000

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TOPIC:
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TAXABLE YEAR: 1999
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0511
APPLICANT: LAM, GEORG
PARCEL NO.: 0304 011
PARCEL ADDRESS: 0610 0600 LEAVENWORTH ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,200,000.00 APPLICANT'S OPINION: $1,200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0730
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL NO.: 3725 093
PARCEL ADDRESS: 0933 0901 MISSION ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $26,701,664.00 APPLICANT'S OPINION: $6,683,413.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0731
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL NO.: 4347 010
PARCEL ADDRESS: 0000 1901 ARMY ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $33,515,495.00 APPLICANT'S OPINION: $8,524,424.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0732
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL NO.: 3725 097
PARCEL ADDRESS: 0000 0110 05TH ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $8,727,665.00 APPLICANT'S OPINION: $2,091,951.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, August 1, 2000 at 9:40 a.m.

Present: Ronald Chun, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
1999-0372	Gannett Company	Postponed
1999-0509	Pick Your Part Autowrecking	Denied-No Show
1999-0511	George Lam	Denied-No Show
1999-0730	Chronicle Publishing Company	Denied-No Show
1999-0731	Chronicle Publishing Company	Denied-No Show
1999-0732	Chronicle Publishing Company	Denied-No Show

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene Wednesday, August 2, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on March 7, 2001

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

August 01, 2000 To August 01, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0192
APPLICANT: O'DEA, BRIAN
PARCEL NO.: 0549 006
PARCEL ADDRESS: 0000 2107 LARKIN ST, 0000
TOPIC: Classification
CURRENT ASSESSMENT: $1,900,000.00 APPLICANT'S OPINION: $1,500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0684
APPLICANT: TOY, SIU WAH
PARCEL NO.: 0123 046
PARCEL ADDRESS: 2242 2240 LARKIN ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,452,892.00 APPLICANT'S OPINION: $600,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0687
APPLICANT: LEE, NOLAN
PARCEL NO.: 0691 002
PARCEL ADDRESS: 1127 1101 POLK ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,490,445.00 APPLICANT'S OPINION: $700,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0688
APPLICANT: CASO BUTTE CONSTRUCT, CO.,
PARCEL NO.: 0656 022A
PARCEL ADDRESS: 0000 2659 CALIFORNIA ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,129,247.00 APPLICANT'S OPINION: $600,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0691
APPLICANT: SUNO, JOSEPH
PARCEL NO.: 0824 02B
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,176,500.00 APPLICANT'S OPINION: $700,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Assessment Appeal Board 1 Hearing
Room 406, City Hall
August 02, 2000 To August 02, 2000
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0529
APPLICANT: WALGREEN CO.,
PARCEL NO.: 0689 003
PARCEL ADDRESS: 1314V POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,417,462.00 APPLICANT'S OPINION: $341,745.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0676
APPLICANT: G & I HOWARD LLC
PARCEL NO.: 3735 046
PARCEL ADDRESS: 0055 HAWTHORNE ST,
TOPIC: Change in Ownership
CURRENT ASSESSMENT: $32,735,347.00 APPLICANT'S OPINION: $3,273,534.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0677
APPLICANT: G & I HOWARD LLC
PARCEL NO.: 3735 005
PARCEL ADDRESS: 0625 HOWARD ST,
TOPIC: Change in Ownership
CURRENT ASSESSMENT: $15,000,000.00 APPLICANT'S OPINION: $1,500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

August 03, 2000 To August 03, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0326
APPLICANT: STREET RETAIL INC. C/O FEDERALREALTY INVESTMENT TRUST
PARCEL NO.: 0293 006
PARCEL ADDRESS: 0150 POST ST,
TOPIC:
CURRENT ASSESSMENT: $20,879,847.00 APPLICANT'S OPINION: $10,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0420
APPLICANT: C/O CUSHMAN WAKEFIELD
PARCEL NO.: 0309 020
PARCEL ADDRESS: 0234 0240 STOCKTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $16,968,837.00 APPLICANT'S OPINION: $2,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0607
APPLICANT: HERALD HOTEL ASSOCIATES
PARCEL NO.: 0333 006
PARCEL ADDRESS: 0302 EDDY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,050,160.00 APPLICANT'S OPINION: $2,456,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0654
APPLICANT: VENCOR, INC.
PARCEL NO.: 2139 026
PARCEL ADDRESS: 2043 19TH AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,290,704.00 APPLICANT'S OPINION: $2,650,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0655
APPLICANT: VENCOR,INC.
PARCEL NO.: 0278 019
PARCEL ADDRESS: 0000 1359 PINE ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $10,303,773.00 APPLICANT'S OPINION: $5,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0658
APPLICANT: WILKES BASHFORD
PARCEL NO.: 0294 016
PARCEL ADDRESS: 0375 SUTTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $12,877,008.00 APPLICANT'S OPINION: $1,300,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3/0

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, August 3, 2000 at 9:32 a.m.

Present: Lawrence Lee and John McGary

Quorum present

Chairperson: Lawrence Lee, Presiding

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The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1999-0326	Street Retail, Inc.	Withdrawn
1999-0607	Herald Hotel Associates	Withdrawn
1999-0658	Wilkes Bashford	Withdrawn
1999-0654	Vencor, Inc.	Postponed
1999-0655	Vencor, Inc.	Postponed
1999-0420	Shoji Seijo	Stipulated

RECESS

There being no further business for the morning calendar, the Board, at the hour of 9:37 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:39 p.m.

Present: Lawrence Lee, John McGary and Frank Mahoney III

Quorum present

Chairperson: Lawrence Lee, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1999-0434	Edward A. Landry Trust	Withdrawn
1999-0998	BPP Van Ness, LP	Withdrawn
1999-0335	Jacques Janot	Denied/No Show
1999-0337	Theodore Brown	Denied/No Show

There being no further business, the Board, at the hour of 1:42 p.m. recessed to reconvene on Thursday, August 24, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 16, 2001

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

THURSDAY, AUGUST 3, 2000
9:30 a.m.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review correspondence received to date, including joint parties' response to the Board's instructions that were issued on July 6, 2000 for the below list of applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market

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92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

August 03, 2000 To August 03, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0335
APPLICANT: JANOT, JACQUES
PARCEL NO.: 0286 005
PARCEL ADDRESS: 0305 0301 GRANT AV, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,280,000.00 APPLICANT'S OPINION: $1,550,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0337
APPLICANT: BROWN, THEODORE
PARCEL NO.: 0059 003
PARCEL ADDRESS: 1620 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,800,000.00 APPLICANT'S OPINION: $2,200,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0434
APPLICANT: LANDRY, EDWARD A.TRUSTEE
PARCEL NO.: 0174 003
PARCEL ADDRESS: 0617 0643 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $14,014,188.00 APPLICANT'S OPINION: $12,470,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0998
APPLICANT: BPP VAN NESS LP
PARCEL NO.: 0715 014
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $18,291,250.00 APPLICANT'S OPINION: $3,170,500.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, AUGUST 7, 2000
9:30 AM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   A. Deliberation on the following real property applications.
      99-0515 Hwanging Chang, 99-0522 Winston & Mae Lu, and 99-0526 Wilson WJ Lu.

   B. Deliberation on the following personal property applications.
      99-1043 and 99-1044 Speedway Copy System.

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

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Assessment Appeals Board

5) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Board 2 Hearing
Room 406, City Hall
August 07, 2000 To August 07, 2000
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1993-3306
APPLICANT: CHU, SAI CHEUNG
PARCEL NO.: 1870 025
PARCEL ADDRESS: 2029 0000 KIRKHAM ST,
TOPIC:
CURRENT ASSESSMENT: $270,504.00 APPLICANT'S OPINION: $220,000.00
TAXABLE YEAR: 1993
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1994-2633
APPLICANT: MATSON NAVIGATIONCO., INC.
PARCEL NO.: 1994018562
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $7,354,901.00 APPLICANT'S OPINION: $3,005,806.00
TAXABLE YEAR: 1994
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 1998-0962
APPLICANT: TOSCO CORPORATION
PARCEL NO.: 5512 028
PARCEL ADDRESS: 2845 CESAR CHAVEZ ST,
TOPIC: Consideration for Board to rescind previous withdrawn and stipulated value.
CURRENT ASSESSMENT: $809,816.00 APPLICANT'S OPINION: $757,431.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-0963
APPLICANT: TOSCO CORPORATION
PARCEL NO.: 1834 037
PARCEL ADDRESS: 1401 19TH AVE,
TOPIC: Consideration for Board to rescind previous stipulation.
CURRENT ASSESSMENT: $1,183,664.00 APPLICANT'S OPINION: $762,986.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0267
APPLICANT: ROUZ, MICHAEL
PARCEL NO.: 2092 019
PARCEL ADDRESS: 0000 1975 42ND AV, 0000
TOPIC: Other
CURRENT ASSESSMENT: $264,000.00 APPLICANT'S OPINION: $230,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0652
APPLICANT: WONG, ELAINE
PARCEL NO.: 2022 0181
PARCEL ADDRESS: 0000 2024 NORIEGA ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $307,500.00 APPLICANT'S OPINION: $280,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1048
APPLICANT: PITA TRAVEL, INC.
PARCEL NO.: 2000005950
PARCEL ADDRESS: ,
TOPIC: Other
CURRENT ASSESSMENT: $12,481.00 APPLICANT'S OPINION: $3,632.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-1049
APPLICANT: MARATHON PACKING CORP.
PARCEL NO.: 2000930106
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $178,511.00 APPLICANT'S OPINION: $75,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 7, 2000 at 1:30 PM

Present: Lawrence Lee, John McGary and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
98-0962	Tosco Corporation	Stipulation Approved
98-0963	Tosco Corporation	Withdrawn
99-0267	Michael Rouz	Denied (no change)
99-1049	Marathon Packing Corp.,	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-3306	Sai Cheung Chu	Denied (no show)
94-2633	Matson Navigation Co., Inc	Withdrawn
99-1048	Pita Travel, Inc.	Withdrawn
99-0652	Elaine Wong	Postponed

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There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, August 21, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board on August 21, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, AUGUST 15, 2000
9:30 AM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

A. Deliberation on the following personal property appeals.
99-1043 (Speedway Copy System)
99-1044 (Speedway Copy System) and
99-1049 (Marathon Packing Corporation)

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

DATE POSTED
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Assessment Appeals Board

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Monday, August 21, 2000 To Monday, August 21, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0799
APPLICANT: INTERSTATE BRANDSCORP.
PARCEL NO.: 1998201153
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $12,352,879.00 APPLICANT'S OPINION: $10,235,391.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0473
APPLICANT: LATHAM & WATKINS
PARCEL NO.: 1999206925
PARCEL ADDRESS: 00000505 00000000 MONTGOMERY ST, 0900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,652,623.00 APPLICANT'S OPINION: $750,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0618
APPLICANT: KEESAL YOUNG & LOGAN A PC
PARCEL NO.: 1999206099
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $780,783.00 APPLICANT'S OPINION: $391,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-1013
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999990295
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,147,533.00 APPLICANT'S OPINION: $517,657.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-1014
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999900567
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,255,078.00 APPLICANT'S OPINION: $543,701.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1015
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 199999568
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,212,359.00 APPLICANT'S OPINION: $622,077.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1016
APPLICANT: BAKER & MCKENZIE,
PARCEL NO.: 1999900568
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,066,055.00 APPLICANT'S OPINION: $343,230.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-1045
APPLICANT: COME PRIMA HAIR DESIGN
PARCEL NO.: 2000002564
PARCEL ADDRESS: ,
TOPIC: Other
CURRENT ASSESSMENT: $19,760.00 APPLICANT'S OPINION: $7,127.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 21, 2000 at 9:30 a.m.

Present: Lawrence Lee, Irma Ramirez-Tom and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
99-1013	Baker & McKenzie	Postponed
99-1014	Baker & McKenzie	Postponed
99-1015	Baker & McKenzie	Postponed
99-1016	Baker & McKenzie	Postponed
99-1045	Come Prima Hair Design	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-0618	Keesal Young & Logan	Denied (no show)
98-0799	Interstate Brandscorp.	Withdrawn
99-0473	Latham & Watkins	Withdrawn

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There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Irma Ramirez-Tom and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
98-0454	ENBP-NOAH'S	Denied (no show)
98-0455	ENBP-NOAH'S	Denied (no show)
98-0456	ENBP-NOAH'S	Denied (no show)
98-0457	ENBP-NOAH'S	Denied (no show)
98-0458	ENBP-NOAH'S	Denied (no show)
98-0459	ENBP-NOAH'S	Denied (no show)
98-0460	ENBP-NOAH'S	Denied (no show)
98-0461	ENBP-NOAH'S	Denied (no show)
98-0462	ENBP-NOAH'S	Denied (no show)

There being no further business, the Board, at the hour of 1:45 p.m., recessed to reconvene Monday, August 28, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board on August 28, 2000

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Monday, August 21, 2000 To Monday, August 21, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0454
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998206550
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $255,168.00 APPLICANT'S OPINION: $87,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0455
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998206551
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $409,617.00 APPLICANT'S OPINION: $161,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-0456
APPLICANT: ENPB-NOAH'S
PARCEL NO.: 1998201440
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $655,348.00 APPLICANT'S OPINION: $154,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-0457
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998201443
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $423,581.00 APPLICANT'S OPINION: $111,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1998-0458
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998201441
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $421,259.00 APPLICANT'S OPINION: $110,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1998-0459
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998201442
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $493,813.00 APPLICANT'S OPINION: $493,813.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 1998-0460
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998206553
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $563,001.00 APPLICANT'S OPINION: $143,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 1998-0461
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998210449
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $743,595.00 APPLICANT'S OPINION: $237,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 1998-0462
APPLICANT: ENBP-NOAH'S
PARCEL NO.: 1998210502
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $170,395.00 APPLICANT'S OPINION: $31,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

TUESDAY, AUGUST 22, 2000
9:30 a.m.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review correspondence received to date, including joint parties' response to the Board's instructions that were issued on July 6, 2000 and August 4, 2000 for the below list of applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market

92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Closed Session Meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Tuesday, August 22, 2000 at 9:40 a.m.

Present: Ronald Chun, Patrick Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser regarding the documents placed before the Board today for review in closed session, together with general comments regarding the One Market Plaza applications listed below.

The Board, at the hour of 9:58 a.m., convened into closed session with counsel to review recently submitted documents regarding the One Market Plaza below list of applications for reduction in assessed value affecting the assessment roll for various years

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued

92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene on Monday, August 28, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board 3 on August 28, 2000

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

August 24, 2000

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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9:30 A.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of 1998 -1121, Andrew Wong, located at 1035 Grant Ave.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

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4) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

August 24, 2000

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1:30 P.M.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   Dcliberations on the case of 1998 -1232 and1998-1233, Lombard Plaza Partners, located at 240 Lombard Street. Block 0060 Lot 025.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

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4) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 28, 2000 at 9:36 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
99-0081	Daniel Plock	A.V.Lowered (Board)
97-1491	Sheppard, Mullin, Richter	Postponed
98-0755	Sheppard, Mullin, Richter	Postponed
99-0502	Sheppard, Mullin, Richter	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-0104	Wendy Noll	Postponed
98-1026	Rite Aid Corp#36539	Withdrawn
98-1103	Safeway Stores, Inc.	Withdrawn
98-1104	Safeway Stores, Inc.	Withdrawn
98-1106	Safeway Inc-Lessee	Withdrawn
98-1108	Lakeshore Bay Retail, Inc.	Withdrawn
98-1109	Lakeshore Bay Retail, Inc.	Withdrawn
99-0987	Steven Seltzer	Withdrawn

There being no further business, the Board, at the hour of 10:20 a.m recessed to reconvene Friday, September 22, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board 2 on Thursday, October 5, 2000

Phone (415) 554-6778
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Monday, August 28, 2000
9:30 A.M. (All Day)

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 3 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Monday, August 28, 2000
9:30 A.M. (All Day)

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, August 28, 2000 at 9:45 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser regarding the One Market Plaza applications listed below.

Following public comment, the Board heard further testimony from both parties regarding the below list of applications for changed assessment affecting the Assessment Roll for various years, after which, at the hour of 11:08 a.m., the Board convened into closed session with counsel to deliberate and review recently submitted documents.

The Board, at the hour of 12:25 p.m., reconvened into open session and took certain actions, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued

92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 12:35 p.m., recessed to reconvene on Tuesday, September 5, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Sept. 5, 2000

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING

ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, AUGUST 29, 2000

9:30 A.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1. Public Comment on any agenda item.
3. **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of 1996-1297, located at 45 Fremont Street. Block 3710 Lot 019.

3) Reconvene in Open Session:

A. Possible report on action taken in closed session.

(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)

A. Vote to elect whether to disclose any or all discussions held

in closed session. (Pursuant to San Francisco Administrative

Code Section 67.14(a).)

4) Adjourn.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARDS

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 AND 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

WEDNESDAY, AUGUST 30, 2000
9:30 A.M.
CITY HALL, ROOM 406

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1. Roll Call

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Review and Discussion of Amended Property Rule 305 regarding the *Application:*
   a) Review and discuss revisions made to the Application for Changed Assessment form (attachment #1)
   b) Review and discuss new requirements for agent authorizations that are not signed on the face of the application, but instead are attached to the application form (attachments #2 and #3)
   c) Review and discuss the ability of an applicant to amend or change an application that has already been filed.

5. Review and Discussion of Amended Property Rule 323 regarding *Postponements:*
   a) Review for approval the proposed changes to Section 15 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board, which allows the Administrator of the Assessment Appeals Board to approve 1st time postponement requests that are accompanied with a waiver agreement (attachment #4).

6. Review and Discussion to establish guidelines for a proposed new City and County of San Francisco Assessment Appeals Board Procedural Rule in which Journals of Proceedings (Minutes) may be approved:
   a) The chair may approve journals.
   b) A quorum of the Board may approve journals.

c) The Clerk of the Board of Supervisors may approve journals if the Board has not reviewed and edited or approved them within 30 days of being placed on the agenda.

7. Review and Discussion to establish guidelines in which a Findings of Fact worksheet will be used by the Board during the deliberating process. The Board to review and approve the submitted worksheet form.
   a) If the Board's legal counsel is not present at a deliberating meeting(s), a Findings of Fact worksheet should be completed by the Board and submitted to legal counsel to assist in the drafting of the Findings of Fact on behalf of the Board.
   b) The Clerk of the Assessment Appeals Board may be called in to assist the Board in completing the Findings of Fact worksheet following the Board's deliberating process.
   c) Review and approve the proposed Finding of Fact worksheet to be used by the Board (attachment #5)

8. Review and approval of grammatical revisions made to Section 17 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board (attachment #6).

9. Review and approval of grammatical revisions made to Section 22 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board (attachment #7).

10. Review and Discussion of Amended Property Rule 309 regarding the *Hearing* as it relates to Applications involving base year value appeals that have not been heard and decided by the end of the 2-year period provided in section 1604 of the Revenue and Taxation Code.

11. Review and Discussion of Amended Property Rule 311 regarding *Quorum and Votes* required as it relates to the 2-year period provided in section 1604 of the Revenue and Taxation Code.

12. Review and Discussion of Amended Property Rule 313 regarding the *Hearing Procedure* as it relates to the changes made regarding the Burden of Proof.

13. Review and Discussion of Amended Property Rule 317 regarding *Personal Appearance by Applicant; Appearance by Agent* and the new requirements if, at a hearing, the applicant is represented by a person other than the person who was originally authorized to represent him/her at the time the application form was filed.

14. Review and Discussion of Amended Property Rule 325 regarding *Notices of Decision*, which establishes specific time frames in which a Board decision needs to be rendered.

15. Adjournment

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING

ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, AUGUST 31, 2000

9:30 A.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1. Public Comment on any agenda item.
3. **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Deliberations on the case of 1998 -1232 and1998-1233, Lombard Plaza Partners, located at 240 Lombard Street. Block 0060 Lot 025.

3) Reconvene in Open Session:

A. Possible report on action taken in closed session.

(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)

A. Vote to elect whether to disclose any or all discussions held

in closed session. (Pursuant to San Francisco Administrative

Code Section 67.14(a).)

4) Adjourn.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the Special Joint Session meeting of Assessment Appeals Boards Number 1 and 2 of the City and County of San Francisco, Wednesday, August 31, 2000, at 9:30 a.m.

Board 1: Peter Fatooh, Ron Chun , Frank Mahoney, III, Alec Lambie, and Hayes Miles

Board 2: Irma Ramirez-Tom, Lawrence Lee, John McGary, Anita Bedford, Adrienne Lacau, and Steve Cox

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Marie Corlett Blits

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1. Roll Call.

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards). Public comment was made by Li-Hsuan Chou of the Assessor's Office; Jeffrey Bernstein, Attorney; Steven Dunbar, Agent; and Luther Avery, Attorney.

4. Review and Discussion of Amended Property Rule 305 regarding the *Application:*
   a) Review and discuss revisions made to the San Francisco County Application for Changed Assessment form.
   b) Review and discuss new requirements for agent authorizations that are not signed on the face of the application, but instead are attached to the application form.
   c) Review and discuss the ability of an applicant to amend or change an application that has already been filed.

5. Review and Discussion of Amended Property Rule 323 regarding *Postponements:*
   a) Review for approval the proposed changes to Section 15 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board, which allows the Administrator of the Assessment Appeals Board to approve 1st time postponement requests that are accompanied with a waiver agreement.

b) Aye- 8, Peter Fatooh, Alec Lambie, Ron Chun, Frank W. Mahoney III, Irma Ramirez-Tom, Lawrence Lee, John McGary, Anita Bedford /
c) Nay- 0

6. Review and Discussion to establish guidelines for a proposed new City and County of San Francisco Assessment Appeals Board Procedural Rule in which Journals of Proceedings (Minutes) may be approved:

a) The Chair may approve journals.
b) A quorum of the Board may approve journals.
c) The Clerk of the Board of Supervisors may approve journals if the Board has not reviewed and edited or approved them within 30 days of being placed on the agenda.
d) Review for approval the proposed amendment to Section 16 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board.
e) * Clerk of the Board Gloria Young suggested her name being placed on this.

f) Aye- 6, Peter Fatooh, Alec Lambie, Ron Chun, Lawrence Lee, John McGary, Anita Bedford
Nay- 2, Irma Ramirez-Tom, Frank W. Mahoney III

7. Review and Discussion of Amended Property Rule 325 regarding *Notices of Decision*, which establishes specific time frames that a Board decision needs to be rendered and notice of decision provided to applicant.
a) Establish guidelines in which a Findings of Fact worksheet will be used by the Board during the deliberating process.
b) If the Board's legal counsel is not present at a deliberating meeting(s), a Findings of Fact worksheet should be completed by the Board and submitted to legal counsel to assist in the drafting of the Findings of Fact on behalf of the Board.
c) The Clerk of the Assessment Appeals Board may be called in to assist the Board in completing the Findings of Fact worksheet following the Board's deliberating process.
d) Review and approve the proposed Finding of Fact worksheet to be used by the Board.

e) *Aye- 6, Peter Fatooh, Alec Lambie, Ron Chun, Lawrence Lee, John McGary, Anita Bedford*
Nay- 2, Irma Ramirez-Tom, Frank W. Mahoney III

8. Review and approval of grammatical revisions made to Section 17 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board.

   a) Aye- 8, Peter Fatooh, Alec Lambie, Ron Chun, Frank W. Mahoney III, Irma Ramirez-Tom, Lawrence Lee, John McGary, Anita Bedford /
   b) Nay- 0

9. Review and approval of grammatical revisions made to Section 22 of the Procedural Rules for the City and County of San Francisco Assessment Appeals Board.

   a) Aye- 8, Peter Fatooh, Alec Lambie, Ron Chun, Frank W. Mahoney III, Irma Ramirez-Tom, Lawrence Lee, John McGary, Anita Bedford /
   b) Nay- 0

****At the time of 11:00 a.m. the Board took a 10 minute recess. Upon return, Board members Lawrence Lee and Alec Lambie had excused themselves.**

10. Review and Discussion of Amended Property Rule 309 regarding the *Hearing* as it relates to Applications involving base year value appeals that have not been heard and decided by the end of the 2-year period provided in section 1604 of the Revenue and Taxation Code.

11. Review and Discussion of Amended Property Rule 311 regarding *Quorum and Votes* required as it relates to the 2-year period provided in section 1604 of the Revenue and Taxation Code.

12. Review and Discussion of Amended Property Rule 313 regarding the *Hearing Procedure* as it relates to the changes made regarding the Burden of Proof.

13. Review and Discussion of Amended Property Rule 317 regarding *Personal Appearance by Applicant; Appearance by Agent* and the new requirements if, at a hearing, the applicant is represented by a person other than the person who was originally authorized to represent him/her at the time the application form was filed.

There being no further business the Assessment Appeals Boards Numbers 1 and 2 adjourned at the time of 11:23 a.m. and will reconvene on July 19, 2001 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board No. 1 on Monday, November 27, 2000

Approved by Board No. 2 on Monday, December 11, 2000

San Francisco SFGOV

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING

ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Thursday, August 31, 2000

1:30 P.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1. Public Comment
2. Review proposed Stipulations on the following cases:
    1. 1998-1044 (Protax) located at 685 Green Street
    2. 1998-0350 (LMX Properties) located at 50 Osgood Street
    3. 1993-5645 (Bennett Katz) located at1150 Sacramento Street
    4. 1995-2204 (686 Investors Corp.) located at 686 Sacramento Street
3. Adjourn

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362, by phone at 415.554.6171, by fax at 415.554.6177, or by e-mail at Rachel_ArnstineO'Hara@ci.sf.ca.us.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, September 1, 2000 at 9:48 a.m.

Present: Peter Fatooh, John McGary and Frank W. Mahoney III

Quorum present

Chairperson: Peter Fatooh, Presiding

The Board, at the hour of 9:50 a.m., convened into closed session to deliberate on the following listed application(s). At the hour of 11:17 a.m. the Board reconvened into open session and took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1999-1232	Lombard Plaza Partners	In Favor of Taxpayers Proposed Findings of Fact regarding Legal Issues
1999-1233	Lombard Plaza Partners	In Favor of Taxpayers Proposed Findings of Fact regarding Legal Issues

RECESS

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.

Present: Peter Fatooh, John McGary and Frank W. Mahoney III

Quorum present

Chairperson: Peter Fatooh, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-1044	Gates, Kingsley & Gates, Inc.	Stipulation Approved
1998-0350	LMX Properties, Inc.	Stipulation Approved
1993-5645	Bennett Katz	Stipulation Approved
1995-2204	686 Investors Corp.	Stipulation Approved

There being no further business, the Board, at the hour of 2:04 p.m. recessed to reconvene on Friday, September 8, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 16, 2001

Phone (415) 554-6778
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TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Tuesday, September 5, 2000
9:30 A.M. (All Day)

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

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Tuesday, September 5, 2000
9:30 A.M. (All Day)

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Tuesday, September 5, 2000
9:30 A.M. (All Day)

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Tuesday, September 5, 2000
9:30 A.M. (All Day)

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Tuesday, September 5, 2000
9:30 A.M. (All Day)

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

Tuesday, September 5, 2000
9:30 A.M. (All Day)

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

Tuesday, September 5, 2000
9:30 A.M. (All Day)

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

Tuesday, September 5, 2000
9:30 A.M. (All Day)

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Tuesday, September 5, 2000 at 9:45 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles*

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

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* Mr. Miles arrived at 10:40 a.m.

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser regarding the One Market Plaza applications. The Board then convened into closed session at the hour of 9:55 a.m.

At the hour of 10:40 a.m. the Board reconvened into open session, heard testimony from Mr. Wayne Lesser, and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued

92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

RECESS

The Board, at the hour of 11:38 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

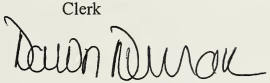
The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board heard testimony from Mr. Micheal Mendelson and took certain actions, as specified under this date, on the original of the respective list of applications:

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued

94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 2:20 p.m., recessed to reconvene on Monday, September 25, 2000.

Gloria Young
Clerk



Dawn Duran
Administrator

Approved by the Board on September 25, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, SEPTEMBER 7, 2000
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   A. Deliberation on Application number 97-1971 Sedgwick, Detert, Mopan & Arnol.
   1 Embarcadero Center Assessment No. 9701441701
   Roll Year - 1997/1998 Assessed Value - $4,184,390

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

DATE POSTED
SEP 0 1 2000
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

8/31/00

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, SEPTEMBER 8, 2000
9:30 A.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review with legal counsel regarding the proposed stipulation for the below list of Business Personal Property and Possessory Interest assessment appeal applications:

POSSESSORY INTEREST APPLICATIONS

APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

September 8, 2000
9:30 A.M.

APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
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APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
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September 8, 2000
9:30 A.M.

APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
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APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
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APPLICANT: Viacom Cablevision
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APPLICATION 91-0052
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2075 Folsom Avenue
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
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APPLICATION 91-0053
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
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APPLICATION 91-0749
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
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PARCEL ADDRESS: 2075 Folsom Avenue
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APPLICANT: Tele-Vue Systems, Inc.
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
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APPLICANT: Tele-Vue Systems, Inc.
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

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PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,3222
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PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,2872
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,4042
TAXABLE YEAR: 95/96

September 8, 2000
9:30 A.M.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session.
   (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn.

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Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, SEPTEMBER 12, 2000
9:30 A.M (All Day).

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment

2. **Oral Presentation by the parties regarding the proposed stipulation for the below list of Business Personal Property and Possessory Interest assessment appeal applications:**

POSSESSORY INTEREST APPLICATIONS

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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
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September 12, 2000
9:30 A.M.(All Day)

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APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
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1/12

September 12, 2000
9:30 A.M.(All Day)

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September 12 , 2000
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4) Adjourn.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, September 12, 2000 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits and Teresa Stricker

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

The Board, at the hour of 11:15 a.m., recessed to reconvene at 2:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:38 p.m.

Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits and Teresa Stricker

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There being no further business, the Board, at the hour of 4:08 p.m., recessed to reconvene Wednesday, September 13, 2000 at 9:30 a.m.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by Board on Monday, November 27, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, SEPTEMBER 13, 2000
8:45 A.M.(All Day)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

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Present: Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits and Teresa Stricker

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Dawn Duran
Administrator

Approved by Board on Monday, November 27, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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closed
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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, SEPTEMBER 13, 2000
2:30 PM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

A. Deliberation on the following applications.

98-1079 (Ross Stores Inc. #385)
Location - 2300 16th St
Roll Year - 98/99
Assessed Value - $1,129,195
98-1080 (Ross Stores Inc. #312)
Location - 1645 Van Ness Ave
Roll Year - 98/99
Assessed Value - $2,170,890
98-1081 (Ross Stores Inc.#248)
Location - 1539 Sloat Blvd
Roll Year - 98/99
Assessed Value - $ 917,927

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Assessment Appeals Board

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98-1082 (Ross Stores Inc. #125)
Location - 799 Market St
Roll Year - 98/99
Assessed Value - $1,819,887

B. Review the following pending applications.

99-1025 (Ross Stores Inc. #125)
Location - 799 Market St
Roll Year - 98/99
Assessed Value - $2,456,187
99-1029 (Ross Stores Inc. #248)
Location - 1539 Sloat Blvd
Roll Year - 98/99
Assessed Value - $ 927,170
99-1031 (Ross Stores Inc. #312)
Location - 1645 Van Ness Ave
Roll Year - 98/99
Assessed Value - $2,061,149

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, SEPTEMBER 14, 2000
9:30 A.M.(All Day)

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1. Public Comment

2. **Oral presentation by the parties regarding the proposed stipulation for the below list of Business Personal Property and Possessory Interest assessment appeal applications:**

POSSESSORY INTEREST APPLICATIONS

APPLICATION 91-0050
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0054
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

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PUBLIC LIBRARY

September 14, 2000
9:30 A.M.(All Day)

APPLICATION 91-0055
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

APPLICATION 91-0056
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

APPLICATION 91-0057
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 205 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0058
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

APPLICATION 92-0131
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Twin Peaks
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

APPLICATION 92-0133
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

APPLICATION 93-3272
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

September 14, 2000
9:30 A.M.(All Day)

APPLICATION 94-2957
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Street
TOPIC: Decline in Value - Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

APPLICATION 95-1265
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: Various
TOPIC: Base Year - The assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

BUSINESS PERSONAL PROPERTY APPLICATIONS

APPLICATION 91-0051
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0052
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2075 Folsom Avenue
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0053
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

APPLICATION 91-0749
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

APPLICATION 91-0750
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

September 14, 2000
9:30 A.M.(All Day)

APPLICATION 91-0751
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

APPLICATION 91-0752
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

APPLICATION 92-0132
APPLICANT: TV Signal Corporation
PARCEL ADDRESS: 2075 Folsom Avenue
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

APPLICATION 92-0134
APPLICANT: Tele-Vue Systems, Inc.
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

APPLICATION 93-3270
APPLICANT: Tele-Vue Systems, Inc.
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

APPLICATION 93-3271
APPLICANT: TV Signal Corporation
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,3222
TAXABLE YEAR: 93/94

APPLICATION 94-2956
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,2872
TAXABLE YEAR: 94/95

APPLICATION 95-1264
APPLICANT: Viacom Cablevision
PARCEL ADDRESS: 2055 Folsom Avenue
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,4042
TAXABLE YEAR: 95/96

September 14, 2000
9:30 A.M.(All Day)

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session. (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn.

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ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

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San Francisco CA., 94102-4697

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9/25/00
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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Monday, September 25, 2000
9:30 A.M. (All Day)

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Monday, September 25, 2000
9:30 A.M. (All Day)

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Monday, September 25, 2000
9:30 A.M. (All Day)

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Monday, September 25, 2000
9:30 A.M. (All Day)

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Monday, September 25, 2000
9:30 A.M. (All Day)

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

Monday, September 25, 2000
9:30 A.M. (All Day)

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

Monday, September 25, 2000
9:30 A.M. (All Day)

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

Monday, September 25, 2000
9:30 A.M. (All Day)

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Donna Hall; by mail to Clerk of the Board of Supervisors,
#1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at Donna_Hall@ci.sf.ca.us.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a free copy from Ms. Hall or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine.htm

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, September 25, 2000 at 9:42 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

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The Board opened it's meeting and heard public comment from Mr. Wayne Lesser and Mr. Michael Mendelson regarding the One Market Plaza applications.

Following public comment, the Board heard testimony from Mr. Stephen Dunbar, and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued

92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene on Tuesday, September 26, 2000.

Gloria Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on September 26, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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9/26/00
BA3

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Tuesday, September 26, 2000
9:30 A.M. (All Day)

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

(26)

Tuesday, September 26, 2000
9:30 A.M. (All Day)

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

(26)

Tuesday, September 26, 2000
9:30 A.M. (All Day)

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

(26)

Tuesday, September 26, 2000
9:30 A.M. (All Day)

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
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TAXABLE YEAR: 89/90

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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
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PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

(26)

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PARCEL ADDRESS: 1 MARKET PLAZA
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TAXABLE YEAR: 91/92

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APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
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TAXABLE YEAR: 92/93

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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
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TAXABLE YEAR: 88/89

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PARCEL ADDRESS: 1 MARKET PLAZA
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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
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APPLICANT: ONE MARKET PLAZA
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TOPIC: OTHER: Explanation to be submitted.
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APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

261

Tuesday, September 26, 2000
9:30 A.M. (All Day)

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
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APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
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PARCEL ADDRESS: 1 MARKET PLAZA
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Tuesday, September 26, 2000
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CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Tuesday, September 26, 2000 at 9:39 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser and Mr. Michael Mendelson regarding the One Market Plaza applications.

Following public comment, the Board heard testimony from Mr. James Piane, and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued

92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:03 a.m., recessed to reconvene on Wednesday, September 27, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on September 27, 2000.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Wednesday, September 27, 2000
9:30 a.m.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Wednesday, September 27, 2000
9:30 a.m.

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Wednesday, September 27, 2000
9:30 a.m.

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Wednesday, September 27, 2000
9:30 a.m.

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Wednesday, September 27, 2000
9:30 a.m.

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

Wednesday, September 27, 2000
9:30 a.m.

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

Wednesday, September 27, 2000
9:30 a.m.

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Wednesday, September 27, 2000 at 9:35 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

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The Board opened it's meeting and heard public comment from Mr. Wayne Lesser and Mr. Michael Mendelson regarding the One Market Plaza applications.

Following public comment, the Board heard testimony from Mr. Eugene Barron. Following Mr. Barron's testimony, the Board, at the hour of 10:30 a.m. went into closed session. At the hour of 11:45 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
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92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued

92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene on Monday, October 16, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on October 17, 2000

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, September 27, 2000 To Wednesday, September 27, 2000
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0970
APPLICANT: YU, CHUN-CHIEH
PARCEL NO.: 3703 057
PARCEL ADDRESS: 1029 0000 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,945,254.00 APPLICANT'S OPINION: $721,200.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, September 27, 2000 at 1:35 p.m.

Present: Ronald Chun, Hayes Miles and Lawrence Lee

Quorum present

Chairperson: Ronald Chun, Presiding

The Board heard testimony and evidence and, at the hour of 2:30 p.m., convened into closed session to deliberate on the below listed application.

The Board, at the hour of 2:45 p.m., reconvened into open session and, on the following listed application for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
99-0970	Chun-Chieh Yu	AVL-A

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Monday, October 16, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board August 1, 2001

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, SEPTEMBER 28, 2000
8:30 AM.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda my include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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1) Public Comment on any agenda item

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review the following pending applications
96-2141 through 96-2156 (Goodman Lumber Company Properties)
Block and Lot Numbers 5582-001 and 5582-002, 5583-010,5583-014 and 5583-015, 5598-011, 5598-013, 5598-016, 5598-018, 5598-021 and 5598-028, 5607-005, 5607-006, 5607-038 and 5607-039.

A) Possible report on action taken in closed session.
(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment

DATE POSTED
SEP 25 2000
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Donna Hall by mail to Clerk of the Board of Supervisors, #1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at Donna_Hall@ci.sf.ca.us.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Ms. Hall or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine.htm